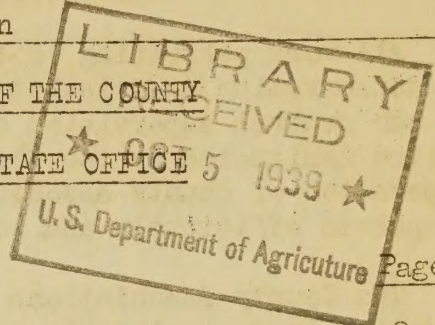


UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE OPERATION OF THE COUNTY

ASSOCIATIONS SECTION OF THE STATE OFFICE

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PART I.

GENERAL

All work pertaining to the organization and operation of county agricultural conservation associations will be done by the County Associations Section under the general supervision of the State committee. A member of the State committee designated by the State committee will direct the work of organization and operation of county associations in such a manner that the associations will operate efficiently and economically.

The County Associations Section will handle the administrative work originating in or applicable to county associations including the handling of organization forms, Articles of Association, county association inventories of equipment and furniture, rates of payment for personal services and automobile travel, matters of personnel of county associations, office space of associations, purchases of equipment, furniture, supplies, and services by county associations, filing systems used in county offices, examining and auditing fiscal and other records of county associations, and supervising the preparation of association expense forms in the county offices and giving administrative approval, examining, checking computations, scheduling vouchers for payment, and preparing statements of exception with respect to such expense forms in the State office. Under the direction of the State committee the County Associations Section will prepare correspondence and supervise contacts with county associations relative to the functions heretofore listed.

One man shall be designated by the State committee to supervise immediately the work and personnel of the County Associations Section. In the selection of such a supervisor it should be kept in mind that it will also be necessary for the person so selected to visit county association offices in connection with the work of the County Associations Section.

The name of the member of the State committee designated to direct the work of the County Associations Section and the name of the man designated by the State committee to immediately supervise the work and personnel in the County Associations Section should be forwarded to the North Central Division as soon as such members for 1940 have been designated and thereafter whenever a change is made in either of these positions.

Further instructions relative to the operation of the County Associations Section will be issued as supplements to this NCR-State 403.

PART II. OATH OF OFFICE AND SERVICE OBLIGATION FORM ACP-88, REVISED

The following officers and employees of a county agricultural conservation association must sign Form ACP-88, Revised, Oath of Office and Service Obligation:

Chairman of County Committee
Vice Chairman of County Committee
Secretary
Treasurer

Secretary-Treasurer (if the offices are combined into one)
Chief Clerk
Office Manager

Any other person who will handle funds of the association or who will issue receipts in behalf of the association including any person designated to assist the association treasurer in handling commodity loan collections in accordance with the provisions of commodity loan regulations or in handling crop insurance premiums in accordance with the provisions of crop insurance instructions, or collections made in connection with grants of aid to farmers.

(For convenience the word "Revised" is hereinafter omitted wherever reference is made to Form ACP-88, Revised)

Form ACP-88 shall be signed in duplicate. The signed original should be transmitted to the State committee for comparison of the names of the signers with the names of the persons officially selected for the office or position. The signed original should be filed in the State office and the signed duplicate should be retained in the county association office. The County Associations Section will satisfy itself that each person who should execute Form ACP-88 has done so and that a properly executed original of such form is on file in the State office.

If any person required to sign Form ACP-88 refuses to do so, the case should be referred to the North Central Division for further instructions, and such persons shall engage in no work of the association or be paid for any time pending instructions from the Division.

PART III. TITLES, RATES OF PAYMENT AND BASIS FOR APPROVAL
OF MISCELLANEOUS ITEMS IN CONNECTION WITH EXPENSES
OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS.

A. The County Associations Section shall determine that all county agricultural conservation associations in the State have been instructed to prepare and have submitted lists of titles and rates for personal services and travel which have the signed approval of the county committee.

1. Rates of Payment for Personal Services.-- Rates of payment for personal services adopted by the county committee and approved by or on behalf of the State committee by the farmer fieldman should be shown for each title under which services will be performed. All rates for personal services shall be on a per diem basis for the time actually devoted to the work of the association. No provision should be made for a per hour, per week, per month, per year, or per unit rate of payment for personal services. No rates for personal services shall exceed the following:

a. County committeemen, community committeemen, secretary,) Rate not to exceed
treasurer, secretary-treasurer, performance supervisors,) \$5.50 per day, provided
farm reporters, farm reporters ground control, chief of) the maximum shall only
party-farm reporter ground control, crop insurance) be paid if the volume
representatives, crop insurance adjusters, county) of business or other
commodity loan supervisors, commodity loan inspectors,) special conditions
range inspectors, field assistants.....) justify this rate.

- b. Assistants to farm reporters, assistants to range inspectors, and corn storage laborers.....) Rate not to exceed \$2.50 per day.
- c. Chief clerk and office manager.....) Rate not to exceed \$5.00 per day.
- d. Office assistants.....) Rate paid to typists, stenographers, and clerical workers should in no case exceed rates paid in the State office for similar work. Due to lower prevailing wages in most counties, lower rates should be in most cases approved.

2. Rates of Payment for Travel.--Payment for travel may be made, at a rate not to exceed 3¢ per mile, only to: county committeemen, performance supervisors, range inspectors, assistants to range inspectors, crop insurance representatives, crop insurance adjusters, commodity loan supervisors, commodity loan inspectors, chiefs of ground control parties working on aerial survey while actually engaged in field work as chief of ground control party.

3. Miscellaneous Items.-- The purchase of miscellaneous items by any association shall be approved on the basis of instructions covering such items in Part XI of NCR-404.

PART IV. PROCEDURE FOR HANDLING PAYMENTS BY COUNTY ASSOCIATIONS TO PERSONS PERFORMING COUNTY WORK IN THE STATE OFFICE UNDER A COOPERATIVE AGREEMENT BETWEEN THE STATE COMMITTEE AND THE COUNTY COMMITTEE

A. Personnel Time Record.--The record of time worked by persons performing work for county associations in the State office under cooperative agreements will be maintained in the State office in the same manner as the record of other State office employees. The section of the State office having supervision over the county work performed in the State office will furnish to the chief clerk for transmittal to the County Associations Section at the end of each month a list showing the following:

1. Names of persons in the State office employed during the month on county work on a cooperative basis.
2. Number of days or fractional days work performed by such persons on county work.
3. Number of days work or fractional days work performed for each county.

B. Preparation of Form NCR-County No. 12.-- The County Associations Section will prepare this form in duplicate for each county for which work was performed. Forms NCR-County No. 12 shall be prepared in such a manner that a minimum number

of such forms are sent to any county and a minimum number of forms are prepared for each employee. Wherever possible, all work performed by one person during the month shall be listed on one Form NCR-County No. 12. More than one form may be prepared for a person where it is not possible to have only one form for such person. However, the number of Forms NCR-County No. 12 for any person should be kept as low as possible. The original Form NCR-County No. 12 should be mailed to the county association and the duplicate filed by the County Associations Section.

C. Adjustment of Per Diem Rates of Payment.-- If the per diem rate paid to a person working on county work in the State office differs from the rate paid by county associations for similar services, the County Associations Section will obtain from the county committee an amendment to the list of approved titles and rates for such county, making provision for payment of the rate necessary to cover employment in the State office.

D. Distribution of Checks and Preparation of Receipt Forms.-- When checks are received from the county association treasurer for county work performed in the State office, the chief clerk or office manager will deliver such checks to the payees named thereon. Receipt Form ACP-12 in duplicate will be obtained from the payees with their signatures on both copies of such form. Both copies of Form ACP-12 will be mailed to the county association. Before a check for county work is delivered to an employee working in the State office, such check will be recorded by the chief clerk or office manager. The checks delivered will be compared with the copies of NCR-County No. 12 in the files of the County Associations Section to determine that each employee receives all the checks to which he is entitled for services during the period.

PART V. PROCEDURE FOR THE EXAMINATION, CERTIFICATION AND SCHEDULING OF COUNTY ASSOCIATION EXPENSE FORMS

County association expense forms submitted to the State committee shall be given a detailed administrative examination by the County Associations Section. Thereafter such section shall check all computations, review and schedule such forms, and prepare such correspondence and such Schedules of Exceptions, Form ACP-37, as may be necessary.

A. Receiving and Recording Forms.

1. The receiving and recording clerk shall determine that each association has forwarded to the State office for each month the following expense forms:

- a. Form ACP-8 revised Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers (original)
- b. Form ACP-8a Revised, Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers (three copies)
- c. Form ACP-9 Revised, Statement of Administrative Expenses (original and two copies)

- d. Form ACP-10 Revised, Statement of Administrative Expenses (Continuation Sheet) (original and two copies)
- e. Form ACP-11 Revised, Receipt Schedule (original and three copies)
- f. Form ACP-12 Revised, Individual Receipt (original, where receipt was not obtained on Form ACP-11)
- g. Canceled check, where receipt could not be obtained on either Form ACP-11 or Form ACP-12.
- h. Form ACP-37, Schedule of Exceptions, for previous month (if any) (original)

In addition to the above expense forms the receiving clerk shall determine that each association has forwarded to the State office for each month the following expense report forms discussed in Part VI hereof:

- i. Form NCR-County No. 7 (Revised February 2, 1939), Report by Programs of Collections and Expenses (original and two copies)
- j. Form NCR-County No. 14, Monthly Summary of Miscellaneous Expenses (original)
- k. Form NCR-County No. 15, Monthly Summary of Expense (original)

(For convenience the word "Revised" is hereinafter omitted wherever reference is made to Forms ACP-8 Revised, ACP-8a Revised, ACP-9 Revised, ACP-10 Revised, ACP-11 Revised, ACP-12 Revised and NCR-County No. 7 Revised.

NOTE: When the supply of printed Forms NCR-County No. 12, 13, 14 and 15 is exhausted, copies of such forms shall be mimeographed in the State or county office.

2. The receiving and recording clerk shall maintain a record of the expense and report forms received from each county and the disposition made thereof.

B. Administrative Examination of Forms by the Supervisor.-- The supervisor of the County Associations Section should make an administrative examination of expense forms for the purpose of determining whether such forms may be approved for payment and to determine whether any claims for expense payments should be disallowed. If the supervisor determines that certain items should be disallowed or corrected, he should indicate such disallowance or correction by drawing a line through the items to be disallowed or corrected so that these items remain legible, and should attach a list of the disallowed or corrected items to the form.

1. Form ACP-8.

- a. Determine that the name of the treasurer (the payee) is correct and that such treasurer has transmitted to the State office a signed Form ACP-88, Oath of Office and Service Obligation.

- b. Determine that the address shown for the treasurer is the correct address of the county association.
- c. Determine that the names of persons signing as chairman or acting chairman, secretary or acting secretary, are correct and that such persons are authorized to sign in such capacities, and that they have transmitted to the State office signed Forms ACP-88.
- d. If the supervisor of the County Associations Section recommends Form ACP-8 for payment, he will initial the original of such form immediately above the words "approved for \$" over the space provided for the approval of the State Executive Officer.
- e. If the designated member of the State committee approves Form ACP-8, he will sign such form in the space provided for the signature of the State Executive Officer, deleting the words "for \$" after the word "approved".

2. Forms ACP-9 and ACP-10.

- a. Make the same determination with respect to persons signing as chairman or acting chairman and secretary or acting secretary as described under 1-c above.
- b. Determine that the rate of payment for personal services shown for each person is not in excess of the rate provided in the list of approved titles and rates for the title under which the service was performed. If the rate claimed is in excess of the approved rate, draw a line through the rate shown in column 5 with a pencil so that the rate shown remains legible, and enter the correct rate in the nearest available space. Draw a line through the entries in column 6 and column 9 so that the entries shown remain legible, but do not compute the correct entries.
- c. Determine that no payment for salary is being made to a county agricultural agent or other employee of the Extension Service being paid in whole or in part from funds furnished by the Federal Government regardless of whether such payment is a part of such person's regular salary or is in addition to such salary.
- d. Determine that the rate for auto mileage shown in column 7 does not exceed the approved rate. Determine that auto mileage has been claimed only for persons working under titles and performing travel for which payment for travel is provided in the list of approved titles and rates. If the rate shown for auto mileage is in excess of the approved rate, draw a line through the rate shown and enter the correct rate. Also, draw a line through the entries in column 8 and column 9, but do not compute the correct entries.

- e. Determine that purchases of equipment and office furniture costing \$25.00 or more have the approval of the State committee or their representative and that such approval is on file with the County Associations Section.
- f. Determine that prices shown for miscellaneous purchases and services are not excessive.
- g. If the total amount of expenses for any one month or the amount under any title or classification appears excessive, call the matter to the attention of the State committeeman directly supervising the County Associations Section.

3. Form ACP-11.

- a. Determine that the person signing as treasurer is the same as the person shown as payee on Form ACP-8 in connection with which payment of the items listed on Form ACP-11 was made to the association and that the person signing as treasurer is properly authorized to sign in such capacity.

Suspend the voucher if any one of the county officers required to sign Forms ACP-8, ACP-9 or ACP-37 have failed to sign in the spaces provided for their certification.

C. Detailed Examination of Forms ACP-8 and Related Forms by Clerks.-- Clerks working in the County Associations Section will make a detailed examination of Forms ACP-8 and related forms as follows:

1. Detailed Examination of Form ACP-8.

- a. Determine that the entries in the heading of Form ACP-8 have been properly made in accordance with instructions in NCR-404, Part XII. Such information on Form ACP-8 should agree with the entries after "Statement No.", "For month of", and "Code No." on the related set of Forms ACP-9 and ACP-10. If any of these entries are incorrect, make the necessary correction in red ink.
- b. Enter or stamp opposite the word "Appropriation" the correct symbol number of the appropriation from which county administrative expenses are paid as furnished by the State accountant.
- c. The entry opposite "The United States, Dr. To:" should be the name of the treasurer of the association followed by the abbreviation, "Treas.", the name of the county, and the abbreviation, "Co. ACA". For example, "John A. Doe, Treas., Adams Co. ACA".
- d. Determine that line 6 of Form ACP-8 has been changed to read as follows: "Amount of expenses for period (as per Form ACP-9, attached)". Correct if necessary.

- e. Determine that the State committeeman in charge of the County Associations Section has signed in the space provided for the signature of the State Executive Officer and that the word and symbol "For \$ " appearing immediately above his signature have been deleted. Make the deletion if necessary.
- f. Determine that the entry on line 1(a) of Form ACP-8 is the same as that on line 3 of Form ACP-8 submitted for the previous period, if such entry on line 3 was correct. If such entry on line 3 was incorrect, determine that the entry on line 1(a) of Form ACP-8 is the same as the entry in Section II of Form ACP-37 for previous period, on line 3 of the column headed "Correct Amount."
- g. Determine that the entry on line 1(b) of Form ACP-8 is the amount of the check issued for the previous period. If the check for the previous periodhad not been received at the time the current voucher was submitted, a zero should have been entered on line 1(b) of Form ACP-8. If two checks were received since the submission of Form ACP-8 for the previous period, determine that Form ACP-8 for the current period shows the number and amount of each check on line 1(b).
- h. The amount appearing on line 1(c) of Form ACP-8 will represent collections made by the treasurer of the association since the submission of the previous voucher Form ACP-8 (such collections should not include collections for crop insurance premiums or marketing quota penalties). When an entry appears on line 1(c), determine that there is attached to Form ACP-8 a memorandum signed by the treasurer and approved by the chairman of the association explaining the source of such collections.
- i. The amount appearing on line 5 of Form ACP-8 will represent the unobligated balance. Such balance will include amounts arising from
 - (1) Collections
 - (2) Overclaims
 - (3) Cases in which the check for a previous period has not been received
 - (4) Cases in which it was not possible to approve Form ACP-8 for the previous period for the amount shown on the corresponding sets of Forms ACP-9 and ACP-10, as corrected. If the balance includes only items (1) and (2), it will not be preceded by a minus sign. If it includes only items under (3) and (4), it will be preceded by a minus sign. If it includes items from several sources, the amount attributable to each source will determine whether the entry will be a positive or a negative figure. When an entry appears on line 5, determine that there is attached to Form ACP-8 a memorandum over the signature of the chairman or secretary of the association fully explaining the unobligated balance.

- j. Determine that all corrections pertaining to Form ACP-8 indicated on the list prepared by the supervisor of the County Associations Section have been made.
- k. Determine that all erasures or corrections made in the county office appearing on Form ACP-8 have been initialed by the chairman or secretary of the association who signed Form ACP-8.

2. Detailed Examination of Forms ACP-9 and ACP-10.

- a. Determine that the entries in the heading of Forms ACP-9 and ACP-10 have been made in accordance with instructions in NCR-404, Part XII. If any of these entries are incorrect, make the necessary corrections in red ink.
- b. Make the following determinations with respect to Form ACP-10 and that part of Form ACP-9 entitled, "Personal Services and Use of Automobile on Mileage Basis". Where a correction has been authorized herein the supervisor will have drawn a light line through the original entry. Draw a line through the same entries on all copies of Forms ACP-9 or ACP-10 and insert the correct entry in the nearest available space in red ink. If any item cannot be approved, suspend such item by drawing a line through such item in such a manner as to leave the original entry legible.

(1) If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete all corresponding entries. The claimant's name may be regarded as acceptable even though the middle initial in such name is omitted.

(2) Determine that all dates upon which service was performed have been entered in column (3). Where consecutive days are claimed, the first and last dates, inclusive, will be considered sufficient. If fractional days are claimed, the fraction will be shown in parentheses after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were actually necessary and were performed for the association on those days, and such notation must be signed by the chairman and the secretary of the association. Determine whether a claimant's name appears more than once in column (1) of Forms ACP-9 or ACP-10 and if so whether there is any duplication in the dates for which claim for services are made. If a supplemental claim for an individual is included, exercise special care to make certain that claim for a date or dates listed in the supplemental claim has not also been included on Forms ACP-9 or ACP-10 for the period to which such supplement pertains. If duplications in dates are found, disallow the claim for compensation for such date in all columns of all forms.

(3) Determine that the number of days shown in column (4) is equal to the number of days for which dates are reported in column (3).

(a) If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly.

(b) If the number of days reported in column (4) is less than the number reported in column (3), do not correct the error but place an asterisk (*) opposite the erroneous item.

(4) (a) If the "Rate per Day" shown in column (5) has been determined to be in excess of the rate specified in the list of approved titles and rates, correct the rate in column (5) of all copies of Forms ACP-9 and ACP-10 accordingly.

(b) If the "Rate per Day" shown in column (5) is less than that specified in the list of approved titles and rates, do not change the rate.

(5) (a) If the "Rate per Mile" as shown in column (7) has been determined to be in excess of the rate specified in the list of approved titles and rates, correct the rate per mile shown in column (7) of all copies of Forms ACP-9 and ACP-10 accordingly.

(b) If the "Rate per Mile" shown in column (7) is less than that specified in the list of approved titles and rates, do not change the rate.

c. Determine with respect to that part of Form ACP-9, entitled "Miscellaneous" that all items listed on Form ACP-9 have been entered in accordance with instructions covering such items in NCR-404, Parts XI and XII. If any item listed on Form ACP-9 or a supporting invoice or document cannot be approved, suspend such item by drawing a line through the item in such a manner as to leave the original entry legible.

d. Determine that all corrections pertaining to Forms ACP-9 and ACP-10 indicated on the list prepared by the supervisor of the County Associations Section have been made.

e. Determine that all erasures or corrections made in the county office on Forms ACP-9 and ACP-10 have been initialed by the person signing as chairman or secretary of the association.

3. Detailed Examination of Forms ACP-11. -- In the examination of Forms ACP-11 delete those items appearing thereon which have not been receipted for in accordance with the procedure hereinafter set forth.

a. Determine that the "Receipt No." and "Code No." appearing on Form ACP-11 correspond with the "Statement No." and "Code No.", respectively, appearing on the copy of Form ACP-9 submitted for the same period. Make such corrections in red ink as are necessary.

- b. Determine that the other data entered in the heading of Form ACP-11 have been properly entered. Make such corrections as may be necessary.
- c. Determine that for each name appearing in the first column of Form ACP-11, there is an amount in the second column and a signature in the third column, or if there is no signature in the third column that there is a signed Form ACP-12 or a canceled check covering such item.
- d. Determine that the names and amounts appearing in columns 1 and 2, respectively, of Form ACP-11 correspond with the names and amounts (approved items only) appearing in columns 1 and 9, respectively, of Forms ACP-9 and ACP-10 covering the same period. If the amount is less than that appearing on Forms ACP-9 or ACP-10, determine that the difference is adequately explained and if the amount is greater than the amount appearing on Forms ACP-9 or ACP-10, delete such item.
- e. Determine that the signature in column 3 of Form ACP-11 corresponds with the name appearing in column 1 of Form ACP-9 or Form ACP-10. The receipt shall be considered acceptable irrespective of minor differences in spelling so long as it can reasonably be determined that the signature and the name are that of the same person. Where Form ACP-12 or a canceled check is submitted in lieu of a signature in column 3 of Form ACP-11, a notation should have been made in column 3 of Form ACP-11 to the effect that Form ACP-12 is attached or that a canceled check is attached. Make such notation if necessary. In such cases, check the signatures on Form ACP-12 or the names of the payees on the canceled checks against the names appearing in column (1) of Forms ACP-9 or ACP-10.
- f. If the signature in column 3 of Form ACP-11 or the signature on Form ACP-12 is that of a person other than that appearing in column 1 of Forms ACP-9 or ACP-10, a power of attorney must have been submitted signed by the person whose name appears in column 1 of Form ACP-9 or Form ACP-10, authorizing the person whose signature appears on Forms ACP-11 or ACP-12 to receive the check.

Exceptions.--- (1) A power of attorney need not be submitted where an officer or authorized employee signs Form ACP-11 or Form ACP-12 on behalf of a firm or corporation listed as a claimant on Form ACP-9. The person signing for a firm or corporation must sign the name of the firm or corporation followed by his own name and title, for example, Joe Brown & Company by Tom Brown, Secretary.

(2) A power of attorney need not be submitted in the case of claims, other than claims for personal services and travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person whom the treasurer believes to have authority to act for the claimant. The person signing Form ACP-11 should sign the name of the original claimant followed by his or her name.

- g. If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order should have been attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court should have signed Form ACP-11 in the following style:

Alice Doe Estate
By John Doe, Executor

- h. If the payee died and there will be no administration upon his estate, Form NCR-County No. 12 will have been filled out by the deceased prior to his death or by some one in behalf of the deceased who is familiar with the services rendered by him. The claim will have been entered on Forms ACP-9 or ACP-10 in the name of the person who performed the services. The county committee should be instructed to have Form 1055 prepared in accordance with the instructions in Part VI of NCR-323. Such form should then be transmitted to the State office where it should be examined. On the basis of the facts disclosed thereon, the State office should advise the treasurer of the county association as to whom payment should be made. Such determination should be made on the basis of the laws of descent and distribution for the State, a brief of which will be found in Part VIb of NCR-State 208. The treasurer of the county association should be instructed to obtain a receipt on Forms ACP-11 or ACP-12 comparable to one of the following:

John Doe, deceased, by Alice Doe, Mary Doe,
and Richard Doe, heirs at law,

or

John Doe, deceased, by Richard Roe, payor
of funeral expenses.

A copy of Form 1055 should be attached to the original Form ACP-11.

- i. If the signature of a payee on Forms ACP-11 or ACP-12 is by mark, such signature must be witnessed by two witnesses.
- j. Submit Form ACP-11 to a computing clerk who will prepare and attach an adding machine tape for figures appearing on Form ACP-11 in the column headed "Amount" and return Form ACP-11 to the examining clerk. The computing clerk will not include in his addition the amounts which have been deleted.
- k. Check the total on the adding machine tape against the total of the second column of Form ACP-11. If there is a discrepancy, check the individual items on the adding machine tape against the individual items appearing in the second column of Form ACP-11. Make such corrections as may be required in the total of the second column of Form ACP-11.
- l. Determine that the total of the acceptable receipts is equal to the amount shown on line 6 of the copy of Form ACP-8 covering the period for which such receipts were submitted or the entry in line 6 of the correct amount column of Form ACP-37, if such form was prepared. Any difference between such totals should be accounted for in a memorandum over the signature of the chairman or secretary of the association explaining such difference. If the total of the acceptable receipts is not equal to the amount shown on line 6 of Form ACP-8 as stated above, and the difference is not accounted for as an overclaim, the balance may be accounted for temporarily by a showing on the part of the treasurer of the association that it was impossible to procure receipts for such balance due to reasons or circumstances beyond his control.
- m. If receipts for certain items appearing on Form ACP-11 are found to be unacceptable, or if the amount shown in line 6 of Form ACP-8 covering the period for which receipts were submitted, as corrected by Form ACP-37, has not been fully accounted for, prepare a letter to the treasurer of the association for the signature of the member of the State committee immediately in charge of the County Associations Section. Such letter should
 - (1) Identify the Form ACP-11 to which exception has been taken.
 - (2) Set forth the deficiencies in such Form ACP-11.
 - (3) Request the treasurer of the association to prepare and submit a supplemental or corrected Form ACP-11 covering the items set forth under (2) above.

- n. When it has been determined that the amount appearing on line 6 of Form ACP-8 for a previous period or as corrected on line 6, Section II on Form ACP-37, has been fully accounted for, stamp on the office copy of such Form ACP-8, "Funds accounted for". The examining clerk shall enter his initials immediately beneath the stamped notation. If such amount has not been fully accounted for, enter in the lower left-hand corner of Form ACP-8 opposite the space provided for the signature of the certifying officer, the following:

Amount to be accounted for \$ _____
Amount accounted for \$ _____
Balance to be accounted for \$ _____

Enter in the first blank space the amount appearing on line 6, or as corrected on line 6, Section II on Form ACP-37. Enter in the second blank space the amount for which acceptable receipts have been obtained plus the amount, if any, for which receipts need not be submitted. Enter in the third blank space the difference between the entry in the first blank space and the entry in the second blank space. When supplemental receipts are received covering the "balance to be accounted for" stamp on the office copy of Form ACP-8, "Funds accounted for". The examining clerk shall enter his initials immediately beneath the stamped notation.

- o. If there is on file a Form ACP-8 which has not been stamped "Funds accounted for", which was paid 60 days or more prior to the last day of the current period, the current voucher (Form ACP-8) shall not be approved until there has been a proper accounting for the funds provided for under the 60-day old voucher, except where the treasurer of the association has made a showing that receipts covering "the balance to be accounted for" could not be obtained due to reasons or circumstances beyond his control.

D. Computations.

1. Computations in connection with Forms ACP-8 and related forms.—
The computing clerk will make the following determinations in connection with Forms ACP-8 and related forms:

- a. Rule of fractions.— Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.
- b. Forms ACP-9 and ACP-10.— If in verifying the computed entries on Form ACP-9 and Form ACP-10, it is determined that a computed entry is in excess of the amount which should have been entered, delete such entry and insert

the correct entry in the nearest available space. The correction shall be made on the original and all copies of Forms ACP-9 and ACP-10 in red ink. If it is determined that a computed entry shown on Forms ACP-9 or ACP-10 is less than the amount which should have been shown, do not correct the erroneous entry appearing in column (4), (6) or (8), or column (9) opposite miscellaneous items on the original or any of the copies of Forms ACP-9 and ACP-10, but enter an asterisk (*) immediately opposite such entry. However, where an entry in column (9) of Form ACP-10 or in column (9) of Form ACP-9, except that part thereof entitled "Miscellaneous", is less than the correct amount and it appears that such erroneous entry was the result of the incorrect additions of columns (6) and (8) or an incorrect transfer from such columns, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of Forms ACP-9 and ACP-10. Where the total of column (9) of Form ACP-10 or the entry opposite the words "Brought Forward" on Form ACP-9 or the total of column (9) of Form ACP-9 is less than the correct amount due to an error in addition of column (9) or transfer to such column, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of Forms ACP-9 and ACP-10. (1) Verify the computed entries on Form ACP-10 and that part of Form ACP-9, entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:

- (a) Determine that the entry in column (4) is equal to the total number of days reported in column (3).
- (b) Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).
- (c) Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).
- (d) Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).
- (e) Determine that the amount entered in column (9) of Form ACP-10 opposite the words "Total forward" is equal to the sum of the correct entries in column (9) of Form ACP-10.
- (f) Determine that the entry in column (9) of Form ACP-10 opposite the word "Total forward" has been transferred correctly to column (9) of Form ACP-9

opposite the words "Brought forward". If the total of column (9) of Form ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on Form ACP-9 accordingly.

- (2) Verify the computed entries on that part of Form ACP-9 entitled, "Miscellaneous" as follows:

(a) Determine in all cases, where the quantity and price per unit is shown on Form ACP-9, that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit".

(b) Verify all computations on commercial bills and invoices. If such computations indicate that the corresponding entry on Form ACP-9 should be lowered, delete such entry and enter the corrected entry in the nearest available space. If such computations indicate that the corresponding entry on Form ACP-9 should be raised, do not correct the erroneous entry, but enter an asterisk (*) immediately opposite such entry.

- (3) Total of Form ACP-9.

Determine that the entry in column (9) opposite the word "Total" is equal to the sum of the corrected entries in column (9).

- c. Form ACP-8 and the preparation of Form ACP-37.-- (1)
Corrections required in connection with Form ACP-8.--
If in making the determination outlined in this paragraph c, it is determined that a mathematical or typographical error has been made in making the entries on lines 1 to 7, inclusive, of Form ACP-8, make no correction on Form ACP-8 or any of the copies thereof, but prepare Section II of Form ACP-37 so as to reflect in the column headed "Correct Amount" the items on Forms ACP-8 as approved. For example:

(a) If the entry appearing on line 3 of the previous voucher was \$100, and no correction of such amount was made on Form ACP-37, that figure should have been entered in line 1(a) of Form ACP-8. However, assume that the figure of \$90 was entered on line 1(a) in place of \$100. In that case the entry on line 1(a) of the column headed "Correct amount" in Section II of Form ACP-37 would be \$100, and the entries on line 1(d), line 3, and line 5 would be raised \$10 over the corresponding entries in the column headed "Amount claimed on Form ACP-8".

(b) If receipts were submitted with Form ACP-8 (Current Voucher) aggregating \$100, that figure should have been entered on line 2 of Form ACP-8. However, assume it is found that receipts amounting to \$20.00 are not acceptable. In that case, the entry on line 2 of the column headed "Correct amount" in Section II of Form ACP-37 would be \$80.00 and the entries on lines 3 and 4 of such column would be raised \$20.00 over the corresponding entries in the column headed "Amount claimed on Form ACP-8".

(c) If the entry on line 3 of Form ACP-8 (Current Voucher) is \$100.00 and the entry on line 4 is \$80.00, the entry on line 5 should be \$20.00. However, assume that due to an error in subtraction, the figure \$30.00 appears on line 5 in lieu of the correct figure of \$20.00. In that case, the entry on line 5 of the column headed "Correct amount" in Section II of Form ACP-37 would be \$20.00 and the entry on line 7 of such column would be raised \$10.00 over the corresponding entry in the column headed "Amount claimed on Form ACP-8".

(d) If the entry on line 4 of Form ACP-8 (Current Voucher) was \$500.00 and such entry represented obligations which could not be paid because the check for the previous period was not received and the entry on line 3 was zero, the entry on line 5 would be minus \$500.00. If in such case the entry on line 6 was \$300.00, the entry on line 7 would be \$800.00 (the sum of the entries on line 6 and line 5 disregarding the minus sign on line 5). Assuming that the State committee has approved payment of the previous voucher in the amount of \$500.00, the entries in the column headed "correct amount" for lines 4, 5, 6, and 7 in Section II of Form ACP-37 should be the same as the entries in column headed "Amount claimed on Form ACP-8" and the entry in the "Correct amount" column on line 8 should be the amount of the check for the previous voucher, namely, \$500.00.

(e) If the total amount appearing in column (9) of Form ACP-9 is \$100.00, that figure should have been entered on line 6 of Form ACP-8 (Current Voucher). However, assume that it was necessary to correct the entries on Form ACP-9 so that the corrected total thereof is \$80.00. In that case, the entry on line 6 of the column headed "Correct amount" in Section II of Form ACP-37 would be \$80.00 and the entry on line 7 of such column will be lowered \$20.00, under the corresponding entry in the column headed "Amount claimed on Form ACP-8".

(f) If the amount appearing in line 1(a) was zero, the amount appearing in line 1(b) was \$1400, and the amount in line 1(c) was \$1800.00 due to commodity loan collections, the amount appearing as the total of lines 1(a), 1(b), and 1(c) was \$3200.00, the amount appearing in line 2 was \$1400.00, and the amounts appearing in lines 3, 4, 5, and 6, were \$1800, zero, \$1800, and \$1200, respectively, the entry in line 7 should have been -- \$600.00. If the entry \$1200 had been made in line 7 in error, it would be necessary to correct such entry by entering --\$600.00 in line 7 of the column headed "Correct Amount", in Section II of Form ACP-37.

(2) Make the computations on Form ACP-8 as follows:

(a) Determine that the total for item 1 of Form ACP-8 is equal to the sum of the entries on lines 1(a), 1(b), and 1(c).

(b) Determine that the entry on line 2 of Form ACP-8 is equal to the correct total(s) of column 2 of Form ACP-11 submitted with the current Form ACP-8.

(c) Determine that the entry on line 3 of Form ACP-8 is equal to the entry for total on line 1 less the entry on line 2.

(d) The entry on line 4 of Form ACP-8 will represent the amount of unpaid obligations for previous periods existing at the time the current voucher was submitted.

(1-a) An item of expense becomes an obligation of the association when such item is approved by the certifying officer on Form ACP-9 or Form ACP-10. An item of expense ceases to be an obligation of the association when the amount thereof is included on line 2 of Form ACP-8 approved by the certifying officer and is supported by an acceptable receipt or is included on line 5 of Form ACP-8 as an unobligated balance, and such unobligated balance is supported by a satisfactory memorandum of explanation over the signature of the chairman or secretary of the county association.

(e) Determine that the entry on line 5 of Form ACP-8 is equal to the entry on line 3 less the entry on line 4. If the entry on line 3 is less than the entry on line 4, the entry on line 5 should be the entry on line 4 less the entry on line 3, such difference to be preceded by a minus sign (-).

(f) Determine that the entry on line 6 of Form ACP-8 is equal to the correct total of column (9) of Form ACP-9.

(g) Determine that the entry on line 7 of Form ACP-8 is equal to the entry on line 6 less the entry on line 5. If the entry on line 5 is preceded by a minus sign (—), the entry on line 7 should be the sum of the entries on line 5 and line 6 (disregarding the minus sign (—)). If the entry in line 5 is not preceded by a minus sign and is larger than the entry in line 6, the entry in line 7 should be the entry in line 5 minus the entry in line 6, such difference to be preceded by a minus sign.

(h) If it was necessary to use Form ACP-37 in connection with the computations on Form ACP-8, complete the preparation of such form as follows:

(1-a) Prepare Form ACP-37 "Schedule of Exceptions" in quadruplicate (original and three copies).

(2-a) Enter in the upper right-hand corner in the space over the word "State" the name of the State in which the association is located.

(3-a) Enter in the space over the word "County" the name of the county in which the association is located.

(4-a) Enter in the space over the words "No. of voucher", the number assigned to Form ACP-8 in the county office.

(5-a) Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.

(6-a) Enter in the space over the words "Treasurer, County Agricultural Conservation Association", the name of the treasurer.

(7-a) Enter in the space over the words "Post Office Address", the address of the association office.

(8-a) Make entries in Section I of Form ACP-37 as follows:

(a-1) Enter in Section I the individual items on Forms ACP-9 and ACP-10 which have either been reduced or suspended. Such items should be identified by entering the name of the claimant and his title, if any, shown in columns (1) and (2).

(a-2) Indicate immediately opposite each such item the amount by which column (9) of Forms

ACP-9 or ACP-10 is being reduced, and state the reason for such reduction. Indicate those items which cannot be reclaimed.

(a-3) When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which column (9) of Form ACP-9 is being reduced.

(a-4) In the case of items which can be reclaimed if the necessary information is submitted and items marked with an asterisk (*) on Forms ACP-9 or ACP-10, explain definitely the information required to render such items reclaimable and the exact manner in which reclaims should be entered on Forms ACP-9 or ACP-10.

(a-5) Where the total of column (9) of Form ACP-9 has been corrected upward and Form ACP-8 could not be approved in an amount sufficient to pay all obligations of the association existing at the time the current voucher was certified, it should be explained that the difference may be shown on line 4 of the next voucher as unpaid obligations. In such cases, it should be explained that it will not be necessary to claim such difference on a supplemental Form ACP-9 or Form ACP-10, and that the receipt form ACP-11 should be prepared in accordance with the corrected entries on Forms ACP-9 and ACP-10.

E. Review of Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-37.

1. When all computations in connection with Forms ACP-8, ACP-9, ACP-10, and ACP-11 have been completed, such forms should be given to a designated review clerk who shall review such forms as follows:

- a. Review the examination and computation work in accordance with the instructions hereinbefore set forth and make such corrections as are necessary. If, in the opinion of the review clerk, too many errors have been made in connection with a set of forms, or if a necessary form is missing or a necessary form has not been properly certified, Form ACP-8 (current voucher) shall be suspended in its entirety. In such cases, the review clerk shall prepare a letter of suspension to the secretary of the association, pointing out the corrections which are necessary and requesting the submission of a corrected form or set of forms.

- b. If it was not necessary to prepare Form ACP-37 in connection with the computations of the items on Form ACP-8, enter on line 9 of Form ACP-8 (current voucher) the entry on line 7 and enter a zero on line 8. However, if Form ACP-37 was prepared and all checks for previous periods had been received by the association, enter on line 9 of Form ACP-8 (current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of Form ACP-37 or the entry on line 7 of Form ACP-8, whichever is the smaller. Enter on line 8 of Form ACP-8 (current voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If Form ACP-37 was prepared and the check for all previous periods had not been received, enter on line 9 of Form ACP-8 (Current Voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of Form ACP-37 or the entry on line 7 of Form ACP-8, whichever is the smaller, less the amount of any checks which have not been received for previous periods. Enter on line 8 of Form ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If no Form ACP-37 was prepared and the entry in line 7 of Form ACP-8 was preceded by a minus sign or if a Form ACP-37 was prepared and the entry in line 7 of the correct amount column of such form was preceded by a minus sign, enter a zero in line 9 of Form ACP-8 and enter in line 8 of such form the amount of the entry on line 7 of Form ACP-8 or Form ACP-37, whichever is applicable (using the minus sign).
- c. Initial the State office copy of Form ACP-8a and Form ACP-37, if any, and forward Form ACP-8 and related forms to the certifying officer.
- d. The certifying officer shall sign Form ACP-8 in the space provided for his signature and affix his title immediately thereunder. The certifying officer shall also date, sign, and enter the name of the State office on Form ACP-37, if any. The name and title of the certifying officer shall be typed on all copies of Form ACP-8a and the name of the certifying officer, the name of the State office, and the date shall be typed on all copies of Form ACP-37, if any.
- e. When Form ACP-8 and Form ACP-37, if any, have been signed by the certifying officer, forward all Forms ACP-8, ACP-9, and related forms and papers to the clerk in the County Associations Section who prepares Standard Form 1064, Schedule of Disbursements.

F. Scheduling Forms ACP-8 and Related Forms

- 1. The scheduling clerk will prepare Standard Form No. 1064, Schedule of Disbursements, as follows:

- a. Prepare Form 1064 in sextuple (original and five copies).
- b. Above the words "Department or Establishment", enter the word "Agriculture".
- c. Above the words "Bureau or Office", enter the words "AAA _____ State office".
- d. Make no entry above the words "Date Paid".
- e. Above the word "Name" and after the word "By", enter the words "G.F.Allen".
- f. Above the words "Title or Rank", enter the words "Chief Disbursing Officer".
- g. Above the word "Station", enter the city and State where the Regional Disbursing Office is located.
- h. Above the words "Month or Period Ended", enter the name of the month in which it is anticipated that the Disbursing Office will handle such form.
- i. After the words "Symbol No.", enter the Symbol Number of the Regional Disbursing Officer.
- j. Beginning with July vouchers, assign Bureau Schedule Numbers 40-1 to the first schedule and assign consecutive numbers to subsequent Forms 1064 covering county association expenses.
- k. After the word "Date", enter the date that the form is submitted to the Disbursing Office.
- l. Not more than 21 Forms ACP-8 should be scheduled on one set of Forms 1064.
- m. Make no entries in columns headed, "Disbursing Officer's Voucher No." and "For G.A.O. Only".
- n. Enter in the column headed "Bureau or Office Voucher No.", the number appearing on the second line in the upper right-hand corner of Form ACP-8 preceded by the State and county code number.
- o. Enter in the fourth column the name of the treasurer, his title, as it appears on Form ACP-8, and the address of the association office.
- p. Enter in the fifth column the symbol and title of the appropriation as furnished by the State accountant.

- q. Enter in the last column the amount shown on line 9 of Form ACP-8.
- r. Enter in the last line of the last column the total amount approved, which amount shall be the total of the individual items entered in the last column of Form 1064.
- s. An adding machine tape showing the total of all entries on line 9 of each Form ACP-8 which was scheduled on a set of Forms 1064 should be attached to such set of Forms 1064.

G. Review of Standard Form No. 1064, Schedule of Disbursements.

1. The review clerk will determine that all entries have been made as set forth hereinbefore.

2. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree, check the individual entries in the last column of Form 1064 against the entries on line 9 of the related Forms ACP-8.

3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1064.

H. Distribution of Forms.

1. Upon approval of Form ACP-8 and other related forms and papers, including Forms NCR-County No. 7, NCR-County No. 14 and NCR-County No. 15, the County Associations Section will distribute them as follows:

a. Forward to the Regional Disbursing Office:

- (1) Original of Form ACP-8
- (2) One copy of Form ACP-8a
- (3) Original of Form ACP-9
- (4) Original of Form ACP-10
- (5) Original of Form ACP-11
- (6) Original of Forms ACP-12, if any (with signatures of payees)
- (7) Canceled checks, if any were used in place of Form ACP-12
- (8) Original of Form ACP-37

- (9) Original and three copies of Form 1064
- (10) All powers of attorney submitted in connection with Form ACP-11
- (11) Receipts, invoices, bills, and other supporting documents submitted in connection with Form ACP-9.
- b. Forward to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Old Post Office Building, Washington, D. C., one copy of Form ACP-11 signed by the association treasurer.
- c. Forward to the Association:
 - (1) One copy of Form ACP-8a
 - (2) One copy of Form ACP-9
 - (3) One copy of Form ACP-10
 - (4) One copy of Form ACP-11 (if one copy other than the original has the signatures of the payees thereon, such copy should be forwarded to the association)
 - (5) Original and one copy of Form ACP-37
 - (6) One copy of Form NCR-County No. 7
- d. Forward to the State accountant:
 - (1) One copy of Form 1064
 - (2) The original of Form NCR-County No. 7
- e. Retain the remaining copies of all forms in a pending file in the County Associations Section of the State office.

2. The Regional Disbursing Office will forward one copy of Form 1064 to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and will return one copy of Form ACP-8a and one copy of Form 1064 to the State office. Upon receipt of these forms, transfer the data which was entered by the Disbursing Office on the returned copies to the copies of such forms in the pending file and distribute them as follows:

a. Forward to the State accountant:

- (1) The copy of Form ACP-8a returned by the Disbursing Office.
- (2) The copy of Form 1064 returned by the Disbursing Office.

b. File in the State office files:

- (1) One copy of Form ACP-8a
- (2) One copy of Form ACP-9
- (3) One copy of Form ACP-10
- (4) One copy of Form ACP-11
- (5) The copy of the List of Approved Titles and Rates
- (6) One copy of Form ACP-37
- (7) One copy of Form 1064
- (8) One copy of Form NCR-County No. 7 and the originals of Forms NCR-County No. 14 and NCR-County No. 15.

PART VI. REPORT FORMS NCR-COUNTY NO. 7, REPORT BY PROGRAMS OF COLLECTIONS AND EXPENSES; NCR-COUNTY NO. 14, MONTHLY SUMMARY OF MISCELLANEOUS EXPENSES, AND NCR-COUNTY NO. 15, MONTHLY SUMMARY OF ASSOCIATION EXPENSES.

A. Forms NCR-County No. 7, Report by Programs of Collections and Expenses.--
Upon completion of the administrative examination, detailed examination, computation and review of Forms ACP-8 and related forms, examine and complete Form NCR-County No. 7 as follows:

1. Determine that the entries for State, county, month and year in the heading of the form have been properly made. The entry for the month covered should be the same as that shown on the related Form ACP-9.

2. Determine that the form has been signed by the chairman or acting chairman, and the secretary or acting secretary in the spaces provided for their certification.

3. Determine that the entry on line 12, column (b), agrees with the entry on line 1(c) of Form ACP-8, or if Form ACP-37 was prepared, with the entry on the corresponding line of such form. If such entries do not agree, strike the entry on line 12, column (b) and insert in lieu thereof in red ink the entry on line 1(c) of Form ACP-8 or Form ACP-37, as the case may be.

4. Where the amount of the unobligated balance or a portion thereof shown on line 5 of Form ACP-8 is accounted for in a memorandum attached to Form ACP-8 as being the result of an overclaim which was discovered before payment was made, the amount of such overclaim will not be included in the amount shown on line 1(c) of Form ACP-8. Accordingly, in such cases, enter the amount of the overclaim immediately above or below the entry on line 1, column (b), of Form NCR-County No. 7 and correct the total shown on line 12, column (b), to reflect the addition of such entry.

5. Determine that entries in column (c) for the respective programs agree with entries in lines 17 or 18 of Form NCR-County No. 15 for such program.

6. Determine whether the county committee has properly distributed the expenses of the county association among the various programs administered by the county association. If such expenses do not appear to be properly distributed and such improper distribution results from the manner in which Form NCR-County No. 15 and Form NCR-County No. 7 are prepared, return such forms to the county office for correction or satisfactory explanation and suspend Form ACP-8 and related forms pending the receipt of corrected Forms NCR-County No. 7 and NCR-County No. 15 or an adequate explanation of the distribution shown in column (c) of Form NCR-County No. 7.

7. Determine that the entry on line 12, column (c), is equal to the sum of the entries in such column.

8. Where corrections are made in column 9 of Forms ACP-9 and ACP-10 in the State office, determine the program, the expenses of which will be affected by such change, and reflect the correction in column (d) opposite the name of such program. If the item corrected on the Form ACP-9 or ACP-10 does not indicate the program to which it relates, the correction should be reflected on line 1, column (d).

9. If any program is not affected by corrections made in column 9 of Forms ACP-9 and ACP-10, enter in column (d) opposite the name of such program, the entry in column (c) on the same line.

10. Determine that the entry on line 12, column (d), is equal to the total entry of column 9 of the approved Form ACP-9.

11. Upon completion of Form NCR-County No. 7, refer such form to the member of the State committee directly supervising the County Associations Section for his approval.

12. When Form NCR-County No. 7 has been approved and signed by a member of the State committee, deliver the original of such form to the State accountant, return one copy to the county association, and retain the other copy in the County Associations Section.

B. Forms NCR-County No. 14, Monthly Summary of Miscellaneous Expenses and NCR-County No. 15, Monthly Summary of Association Expense.

1. Determine that the headings in both forms and the entries in the body of both forms have been made in accordance with instructions in NCR-404, Part XIII.

2. Determine that the distribution by programs of the cost of miscellaneous expenses, personal services and travel under each title is equitable, and in accordance with instructions issued by the State committee. If instances are found on either form in which the distribution by titles or by programs does not appear equitable, call the matter to the attention of the State committeeman directly supervising the County Associations Section. If he does not approve

the distribution on a form as made by the county committee, he will return the form to the county committee for correction.

3. Determine that the additions on the forms are correct.

4. Determine that the forms have been signed by the chairman or acting chairman of the county committee.

PART VII. PREPARATION OF COUNTY ASSOCIATION EXPENSE
REPORTS BY THE COUNTY ASSOCIATIONS SECTION

A. Form NCR-333, Progress Report of County Administrative Expense Vouchers.---
As of the 15th and the last day of each month, the schedule clerk shall prepare Form NCR-333 in duplicate. The original of this form should be signed by the chairman or acting chairman of the State committee and by the person in charge of the County Associations Section, and forwarded to the Director of the North Central Division. The copy should be retained in the files of the County Associations Section.

In the preparation of the Progress Report, include only data pertaining to expense forms for the month previous to the month shown in the heading of the form. Data pertaining to earlier months and not previously reported should not be included in the current report, but should be submitted as a separate supplementary report indicating the month or months to which such data pertain.

Prepare Form NCR-333 as follows:

Enter in the heading of the form the name of the State and the period covered by the report.

Enter in line 1 the number of county associations in the State.

Enter in line 2 the number of Forms ACP-8 received during the period of the report. This entry as well as entries in lines 3 to 11, inclusive, shall relate only to forms for the month previous to that shown in the heading of the form.

Enter in line 3 the number of Forms ACP-8 released to the Regional Disbursing Office.

Enter in line 4 the number of Forms ACP-8 paid by the Regional Disbursing Office.

Enter in line 5 the total of column 9 of Forms ACP-9 received.

Enter in line 6 the total of column 9 of Forms ACP-9 as approved.

Enter in line 7 the total amount claimed. Obtain this total by adding entries in line 7 of Forms ACP-8 that have been released to the Disbursing Office.

Enter in line 8 the total amount approved. Obtain this total by adding entries in line 9 of Forms ACP-8 that have been released to the Disbursing Office.

Enter in line 9 the total amount of collections reported. Obtain this total by adding entries in line 1(c) of approved Forms ACP-8 or of Form ACP-37, if such form was prepared.

Enter in line 10 the number of associations which have transmitted acceptable Forms ACP-11 and ACP-12 for all amounts previously approved on Form ACP-9.

Enter in line 11 the number of Forms ACP-37 prepared.

NOTE: Because of the large supply of Forms NCR-120 available in the State offices and in Washington, such forms will be used in place of Form NCR-333 while the supply lasts. For instructions in changing Form NCR-120 for use in place of Form NCR-333 reference is made to our memorandum of May 8, 1939.

B. Form NCR-332, Summary of County Association Expenses.-- Upon completion of the certification and scheduling of Forms ACP-8 for all counties for the month, the County Associations Section will prepare Form NCR-332, Summary of County Association Expenses.

1. Purpose.--This form will be used for summarizing and reporting to the North Central Division monthly the amount of the association expenses of each association by titles and objective classification.

2. Preparation of Form.--Prepare Form NCR-332 in duplicate promptly each month upon completion of certification and scheduling of Forms ACP-8. Forward the original to the North Central Division and retain the copy in the State office.

Entries in columns (2) through (15) (except that part of the entries in column (11) representing transmittals to Commodity Credit Corporation, such part of the entry to be entered from Form ACP-9 or Form NCR-County No. 14) should be made from column (h) on Forms NCR-County No. 15. Entries in columns (16) through (19) should be made from Forms ACP-9 or NCR-County No. 14. Corrections on Forms NCR-County No. 15 should be made for all items on Forms ACP-9 and ACP-10 which were corrected in red ink before the related Form ACP-8 was certified.

Enter in the spaces provided therefor at the top of the sheet the State and month. Make entries in the body of the form as follows, using one line for each county:

Col. (1) Enter the name of the county.

Col. (2) Enter the amount paid to county committeemen for personal services.

Col. (3) Enter the amount paid to community committeemen for personal services.

Col. (4) Enter the amount paid to the secretary for personal services. In the event that one person serves as secretary-treasurer, bracket columns (4) and (5) and enter the amount paid to the secretary-treasurer for personal services in column (4).

- Col. (5) Enter the amount paid to the treasurer for personal services.
- Col. (6) Enter the amount paid to the chief clerk or office manager for personal services. In case entries are made for office manager, enter an asterisk (*) after the amount.
- Col. (7) Enter the amount paid to office assistants for personal services.
- Col. (8) Enter the amount paid to farm reporters for personal services.
- Col. (9) Enter the amount paid to performance supervisors for personal services.
- Col. (10) Enter the amount paid to chiefs of ground control and farm reporters-ground control for personal services.
- Col. (11) Enter the amount paid to range personnel for personal services. For States having no range program, enter in column (11) the amount paid to the Commodity Credit Corporation in connection with commodity loans as shown under "Miscellaneous" on Form ACP-9. For the States having a range program, in addition to the entry for the amount paid to range personnel for personal services, an entry should also be made in column (11) for the amount paid to the Commodity Credit Corporation as shown under "Miscellaneous" on Form ACP-9. For a few counties this will mean two entries in the space provided in column (11). All entries for amounts paid to range personnel should be preceded by an asterisk (*). The amounts reported as being transmitted to the Commodity Credit Corporation must not be included in the entry in column (14), Total Personal Services, but should be included in column (19), Total Approved Forms ACP-9.
- Col. (12) Enter the amount paid to commodity loan inspectors for personal services.
- Col. (13) Enter the amount paid to crop insurance personnel for personal services.
- Col. (14) Enter the total paid for all personal services.
- Col. (15) Enter the total paid for travel.
- Col. (16) Enter the amount shown for office rental on Form ACP-9 as approved.

- Col.(17) Enter the amount shown for equipment purchased on Form ACP-9 as approved.
- Col.(18) Enter the sum of the amounts shown for supplies and miscellaneous items on Form ACP-9 as approved.
- Col.(19) Enter the amount of Form ACP-9 as approved. Obtain this entry from the total of column (9) of Form ACP-9. This total should agree with total entries for the county in columns (14) through (18), inclusive.
- Col.(20) Enter the sum of the approved amounts of Form ACP-9, beginning with January 1, 1940, and including the current form.

Total the amounts entered in the individual columns and made the necessary entry at the foot of each column.

PART VIII. PROCEDURE FOR AUDITING FISCAL RECORDS AND ACCOUNTS OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS ON FORM NCR-COUNTY NO. 5, REVISED, FISCAL REPORT OF COUNTY ASSOCIATION RECORDS AND ACCOUNTS.

A. Designation, Qualifications, and Duties of County Association Auditors.
The State committee will designate two men whose duty it will be to audit the fiscal records and accounts of the county agricultural conservation associations. The men selected should be thoroughly familiar with the Agricultural Adjustment programs, and should have had experience with the forms and procedure used in connection with county association expenses. County association auditors should spend a portion of their time in the State office working in the County Associations Section.

It should be the policy of each State committee to have the fiscal records and accounts of all county associations audited at least once each year. In addition to the annual audit, an audit must be made of the association accounts with every change in the office of treasurer. The routing of the auditor in his work should be determined by the State committee.

The auditor should at all times keep in close touch with the farmer fieldman and should cooperate with him in the conduct of his work. In addition to his work of auditing the fiscal records and accounts in the county association office, the auditor should also give all assistance possible to the county committee, the secretary, the treasurer, and the chief clerk or office manager of the association in connection with the handling of expense accounts and funds of the association. He should not, however, attempt to advise the association officials concerning space, office arrangement, personnel or other general questions relating to administration of the association. Any recommendation regarding such matters should be included in a report to the State committee.

B. Preparation by the County Associations Section of Information for County Association Auditors.--The County Associations Section will furnish the auditor with the following information:

1. A complete list of all Forms CL-2 issued to a county which have not been accounted for on a previous audit.

2. The correct amount of service or sealing fees collected in connection with commodity loans reported to date since the last previous audit. This amount should be the total of the totals shown on the following forms after such forms have been audited in the State office: Form 39-Corn Loan-4, Column (k) on the line "Total Cumulative"; and 39-WL-4, column (m) on line "Total through date of this report." The corresponding amount of service and sealing fees collected in connection with loans for rye should also be included.

3. The County Associations Section will also furnish a copy of Form NCR-County No. 5, Fiscal Report of County Association Records and Accounts, on which entries have been made in columns (a), (b), (c), (d), and (g) for all months to be covered by the report of audit. Entries on Form NCR-County No. 5 should be made as follows:

- a. Enter in the upper right-hand corner the name of the county and State.
- b. Enter in the heading following the words "For the period from" the date of the day following the last previous audit. Make no entry following the word "to" and enter in the space for the name of the treasurer, the name of the person who served as treasurer of the association since the last previous audit.
- c. Enter in column (a) the month and the number of Form ACP-9 for all months for which Form ACP-9 has been approved by the State committee, beginning with the month immediately following the last month included in Form NCR-County No. 5 for the last previous audit.
- d. Enter in column (b) the amount of U. S. Treasury checks for association expenses received for the month shown in column (a).
- e. Enter in column (c) the amount of collections reported in line 1(c) of the approved Form ACP-8 for the month shown in column (a). If Form ACP-37 was prepared for the month, obtain the entry from the corresponding line of such form instead of obtaining it from Form ACP-8.
- f. Enter in column (d) the amount of the approved Form ACP-9 for the month shown in column (a).
- g. Enter in column (g) the approved amount of Forms ACP-11 and ACP-12 returned to the county committee for the month shown

in column (a). In the event that Receipt Forms ACP-11 or ACP-12 for any month previous to the first month listed in column (a) were approved by the State committee after the first date covered by this Report of Audit, enter the amount of Form ACP-11 approved for each such month separately in column (g) and enter in parentheses following the amount, the month and year.

- h. Obtain the correct totals for columns (a), (b), (c), (d), and (g) and enter such totals on the line for Totals.

C. Procedure to be Followed by the Auditor in Auditing Fiscal Records and Accounts of Agricultural Conservation Associations.

1. Audit of Forms NCR-County No. 9, NCR-County No. 12, and NCR-County No. 13, ACP-9 and ACP-10, ACP-11 and ACP-12, and Canceled Checks.--

- a. The auditor will call for the following records at the county office: Signed copies of Forms NCR-County No. 12, NCR-County No. 13, and approved copies of Forms ACP-8, ACP-9, ACP-10, ACP-11, ACP-12, Form NCR-County No. 9, bank statements, deposit slips, canceled checks and check stubs for all months beginning with the first month listed in column (a), Table I of Form NCR-County No. 5. In case receipt forms ACP-11 and ACP-12 for any month previous to the first month listed in column (a) are listed, copies of such receipt forms should be included.
- b. If approved copies of Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 for any month subsequent to those listed in column (a) of Form NCR-County No. 5 by the State committee have been received by the county association, list such month in column (a) of such form. Make corresponding changes in column (c) and column (d) and also in column (b) if the Treasury check has been received. Make necessary entries in column (g) for any approved Forms ACP-11 received by the county association from the State committee since Form NCR-County No. 5 was prepared by the State committee.
- c. The auditor with the assistance of the association treasurer and clerks in the county office should compare entries on Forms NCR-County No. 12, NCR-County No. 13, ACP-9, ACP-10, ACP-11 and ACP-12, and the association check (using the check stub if the check has not been canceled) for each person for each item appearing on such forms. Records for every third month should be compared thus in detail. If errors are found in such forms, records for all months should be checked in detail.
- d. Discrepancies found should be listed. However, if the same type of discrepancies appear repeatedly, samples of discrepancies should be listed rather than all individual discrepancies.
- e. The total of association checks issued and canceled for each month should be entered in column (e) of Form NCR-County No. 5, and the total checks issued for the month but not yet canceled should be

entered in column (f). The total of column (e) and also of column (f) should be determined and entered.

f. Lists by months should be prepared for each of the following:

(1) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have not been drawn or for which incorrect checks have been drawn. Such list should be totaled and headed "Unpaid Obligations" and "Incorrect Payments."

(2) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have been drawn but not canceled showing the name of payee, check number, date and amount. Such list should be totaled and headed "Checks Outstanding."

2. Audit of Receipt Forms CL-2.--The list of Forms CL-2 furnished by the State committee must be checked carefully with the records covering such Forms CL-2 in the county office. If any Forms CL-2 are missing, the auditor must determine why such forms are missing and report the missing numbers immediately to the State committee.

It will be necessary to check Forms CL-2 against copies of 39-Corn Loan-4, 39-WL-4 and certified reports of rye loans to determine whether there are any individual loans for which no Form CL-2 can be located. If in checking Forms CL-2 against the copies of 39-Corn Loan-4, 39-WL-4 and the records of certified rye loans any loan number covering loans for which Form CL-2 cannot be located are found, or if material errors are found in the amount collected from any borrower, such loan numbers and errors must be reported immediately to the State committee in order that the State committee may advise the county committee relative to the further handling of association funds by the treasurer of the association pending completion of a detailed audit of all fiscal records of the association.

In like manner if the total of commodity loan service and sealing fees on certified loans reported to the auditor by the County Associations Section cannot be reconciled with the amount of commodity loan service and sealing fees collected as reported on Form NCR-County No. 9, such cases must be reported to the State committee as above.

The total of entries on Receipt Forms CL-2 plus the total of other collections reported on Forms NCR-County No. 9 should equal the total of collections reported on line 1(c) of Forms ACP-8. This same total should equal the total of all collections reported on Forms NCR-County No. 9.

3. Reconciliation of Bank Balance.

a. Determination and Certification of Bank Balance.--The auditor should next request the association treasurer to determine the association bank balance and have an official of the bank certify such balance in the space provided therefor on the reverse side of Form NCR-County No. 5. The auditor should next determine whether the certified bank balance represents the correct balance considering the amounts received and the amounts paid out by the association from the date of the last previous audit through the last date covered by the current audit. This should be done on the reverse side of Form NCR-County No. 5, headed "Reconciliation of Bank Balance" as follows:

(1) Enter in line 1 the unobligated balance as of the last previous audit as determined by subtracting the total amount of outstanding checks on the date of the previous audit from the entry in line 9 of the previous audit.

(2) Enter in line 2 the amount of checks written before the date of the last previous audit still outstanding when the previous audit was made.

(3) Enter in line 3 the amount of U. S. Treasury checks for association expenses received during the period covered by the audit. Obtain this amount from the total of column (b), Table I.

(4) Enter in line 4 the total amount of collections approved on line 1(c) of Form ACP-8 or Form ACP-37 for the period covered. Obtain this entry from the total of column (c), Table I.

(5) Enter in line 5 the total of collections made by the association treasurer since the most recent voucher Form ACP-8 was transmitted to the State office. Obtain this entry from Forms NCR-County No. 9 in the county office and from the association treasurer. Because the entry on line 5 of the last previous Form NCR-County No. 5 would normally be included in the entry in line 1 and in the entry in line 4 of the current report it will be necessary in the preparation of the current report to deduct the amount of the entry in line 5 of the last previous audit report from the total of column (c), Table I, of the current report before such total is entered in line 4 of the current report.

(6) Enter in line 6 the sum of lines 1, 2, 3, 4, and 5. Such entry will show the amount of funds for which the association treasurer is accountable for the period covered.

(7) Enter in line 7 the amount of checks drawn on a previous period and canceled this period. Attach a list of checks drawn in a previous period and still uncanceled.

(8) Enter in line 8 the amount of checks drawn this period and canceled this period. Obtain this entry from the total of column (e), Table I.

(9) Enter in line 9, line 6 minus the sum of line 7 and line 8. The result should show the amount of funds for which the association treasurer is still accountable and should agree with the bank balance as shown in line 10.

(10) If the entries in line 9 and line 10 are not the same, determine the reasons for such difference and explain such reasons briefly in a memorandum. If a difference exists, and individual checks issued for each month have not been checked against entries on Forms ACP-9, ACP-10 and ACP-11, check such individual entries in an attempt to locate the reason for the difference. Determine

whether any checks have been issued or any sums deposited which have not been included in the entries in Table I.

(11) Enter in line 1, after the word "to" in the heading of the form the final date of the audit. This should be the same as the date shown in line 10 on the reverse side of the form.

(12) When all entries have been made type in provisions for the following additional entries in the available space at the bottom of the page:

11 Obligations remaining unpaid.....\$ _____
12 Unobligated balance.....\$ _____

Obtain the entry for item 11 by adding the amount of all outstanding checks. (Total of entry in column (f) plus total of uncanceled checks from previous period).

Obtain the entry for item 12 by subtracting the entry in line 11 from the entry in line 9.

The sum of the entries in lines 11 and 12 should equal the entry in line 9.

4. Completion and Certification of Form NCR-County No. 5.--The auditor will not advise the association treasurer how to adjust any differences found, but shall report such differences to the State committee. Upon completion of his work the auditor will sign in the space provided on Form NCR-County No. 5.

The report submitted by the auditor for each county should include Form NCR-County No. 5 in duplicate, duplicate copies of all lists and memorandums called for in these instructions, and duplicate copies of the completed report entitled "Auditors Report of Fiscal Records and Accounts of the _____ County _____ (State)

Agricultural Conservation Association", a copy of which report form is given below:

Date _____ 19 _____

AUDITOR'S REPORT OF FISCAL RECORDS AND ACCOUNTS
IN _____ COUNTY, _____
(State)
AGRICULTURAL CONSERVATION ASSOCIATION

Comment on the following, pointing out good practices and poor practices being followed by the county association and making any suggestions for improvement which you feel are in order.

1. Preparation and handling of Monthly Certificates of Expenses for Personal Services and Travel, Forms NCR-County No. 12 and No. 13.
2. Preparation and distribution of association checks and obtaining receipts therefor.
3. Delivery of United States Treasury checks by the association treasurer.
4. Collection of commodity loan service and sealing fees and other collections, maintenance of records relative thereto, and handling of funds collected.

5. Depositing funds in association bank account and handling such account.
6. Organization of the work of the county association and operation of such office.
7. Filing and otherwise maintaining records in connection with expense forms.
8. Any steps in the expense account procedure with which the association is having difficulty.
9. Suggestions by county committeemen, officers, and employees concerning organization and operation of the association.
10. Other matters with reference to the particular association covered by this report.
11. Are all of the treasurer's records maintained in the county association office as required?

The original of Form NCR-County No. 5 and supporting papers should be forwarded to the State office and the duplicate retained in the county association office.

PART IX. MISCELLANEOUS

In the interest of increased efficiency in the operation of the county associations, it shall also be the duty of the County Associations Section to emphasize the following points in the instructions to the county associations:

1. "Other Activities" of committeemen and employees of the County Agricultural Conservation Associations.--Attention is here called to NCR-404, Part V, Item 9, under duties of county committee. Failure on the part of a committeeman or employee of an association to accept and abide by this ruling shall be considered sufficient cause for removal by the county committee or the Director of the North Central Division.

NOTE: In all cases where removal action against any county committeeman is contemplated, it shall be the duty of the County Associations Section to furnish detailed information relative to the case to the Director of the North Central Division. In all cases where removal action against any community committeeman is contemplated, it shall be the duty of the county committee to immediately furnish detailed information relative to the case to the State committee.

2. "Daily Deposits" of Funds Received by the Treasurer of the Association.--Attention is here called to NCR-404, Part V, Item 4, Treasurer. Because of the increasing number of and kinds of collections that must be made, it becomes imperative that the treasurer of the association deposit daily all association funds coming into his possession. In order that the County Associations Section may be kept constantly informed as to the status of daily deposits being made, the Section may deem it advisable to have the treasurer of the county association prepare an extra copy of Form NCR-County No. 9 for forwarding to the State office with the related Form ACT-8 at the end of each month.

3. Clerical Work Performed in the County Association Office by County Committeemen.--Insofar as practicable, county committeemen should not perform clerical work in the county association office in connection with any of the programs, and shall not perform any clerical work if such work is later subject to review and approval by the county committee.

4. Group Orders of Equipment and Supplies by County Agricultural Conservation Associations.--The State committee may render valuable service to the county associations in ordering proper equipment at a reasonable price. Every effort should be made to purchase such equipment and supplies locally since the exercise of local authority is in keeping with the policy of the North Central Division. In cases where arrangements are contemplated by the State committee whereby all materials or equipment for all associations are to be purchased from one company in order that a saving may be effected for the associations, such arrangements should be entered into only after a very careful survey of equipment and supply prices throughout the State and with the approval of the county committees.

It is believed that the State offices should advise the county committees of the maximum price that can be paid for any specific article and advise further that if merchandise of comparable quality cannot be obtained locally, the State committee is able to give them the names of concerns that can provide such equipment at a price not to exceed the maximum.

5. Regular Monthly Meeting of Each County Committee.--Regular monthly meetings shall be held by the various county committees within the State. To facilitate this requirement, it shall be the duty of the County Associations Section to determine upon a date for such regular meeting. The date and the hour for meeting need not be the same for all associations within the State, but should preferably be placed within the first seven days of the month. The County Associations Section will advise the county committee of the time of the day and the day of the month selected for the same from month to month. The general purpose of having a regular stated meeting of the committee and the association, open to all farmers and others, is to give an opportunity for anyone interested to gain a better knowledge of the farm program and learn first-hand how the committee functions in its effort to fairly and efficiently administer its varied duties in connection with existent agricultural programs. The State committee is authorized to approve a charge for rental of space in which to hold these meetings, if it deems such expense warranted.

The County Associations Section will advise the county committee that at its regular monthly meeting it should:

1. Require the treasurer to read a monthly report of collections and deposits.
2. Require the secretary, chief clerk, or office manager to make a report of progress on the work in the county office.
3. Make a committee report and discuss the general features of the current farm program with members of the association who may be in attendance at the meeting.
4. Transact such other business as may properly come before the committee for consideration at this meeting.

A copy of the minutes of the regular monthly meeting, signed by the chairman and secretary of the committee, shall be forwarded to the State office.

Insofar as practicable, it is desirable for a member of the State committee or a farmer fieldman or other representative of the State office to attend these meetings.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Region

PROCEDURE FOR THE OPERATION OF COUNTY
ASSOCIATIONS SECTION OF THE STATE OFFICE

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NCR-State 403, issued September 15, 1939, is hereby amended as follows:

1. Part III, Section A,1,a, is amended by adding the title, "Educational Assistant".

2. Part III, Section A,2, is amended by adding the following at the end thereof; Payment for travel under the title, "Educational Assistant" shall be optional with the State committee. Payment for travel under the above title shall be limited to travel within the county.

3. Part VII, Section B, is hereby amended to read as follows:

B. Form NCR-432, Summary of County Agricultural Conservation Association Expenses.

1. Purpose.-- This form will be used for making monthly reports to the North Central Division showing the amount of the expenses of each association by titles and objective classification. This report will also serve to show the total of collections made by each association, the amount transmitted to the Commodity Credit Corporation by each association and the monthly distribution by programs of the expenses of each association.

2. Preparation of Form.--(a) Number of Copies.-- Upon completion of the certification and scheduling of form ACP-8 for all counties for the month, the County Associations Section shall prepare form NCR-432, Summary of County Agricultural Conservation Association Expenses, in duplicate, forward the original to the North Central Division and retain the copy in the State office.

(b) Entries.-- Entries in columns (2) through (15) should be obtained from column (h) of form NCR-County No. 15. Entries in columns (16) through (19) should be obtained from column (i) of form NCR-County No. 14. (Corrections should have been made on forms NCR-County No. 14 and NCR-County No. 15 for all items on forms ACP-9 and ACP-10 which were corrected in red ink before the related form ACP-8 was certified).

Enter in the spaces provided therefor in the heading of the form the name of the State and the month covered by the report. Make entries in the body of the form as follows:

Col. (1) Enter the name of the county.

Col. (2) Enter the amount paid to county committeemen for personal services.

Col. (3) Enter the amount paid to community committeemen for personal services.

- Col. (4) Enter the amount paid to the Secretary for personal services. In the event that one person serves as secretary-treasurer, bracket columns (4) and (5) and enter the amount paid to the secretary-treasurer for personal services in column (5).
- Col. (5) Enter the amount paid to the treasurer for personal services.
- Col. (6) Enter the amount paid to the chief clerk for personal services.
- Col. (7) Enter the amount paid to office assistants for personal services.
- Col. (8) Enter the amount paid to county performance supervisors and farm reporters for personal services.
- Col. (9) Enter the amount paid to chiefs of party-farm reporter ground control and farm reporter ground control for personal services.
- Col. (10) Enter the amount paid to range personnel for personal services.
- Col. (11) Enter the amount paid to Commodity Loan supervisors, Commodity Loan inspectors and corn storage laborers.
- Col. (12) Enter the amount paid Crop Insurance representatives and Crop Insurance adjusters.
- Col. (13) Available for entry of amount paid for personal services for titles not shown, such as "Educational Assistant". Enter title in heading of column if entries for amounts are made in the column.
- Col. (14) Enter total paid for personal services.
- Col. (15) Enter total paid for travel.
- Col. (16) Enter the amount paid for office rental.
- Col. (17) Enter the sum of the amounts paid for equipment purchase, equipment service contracts, and equipment rental. In general this group will include items purchased which are durable, that is, items used over a period of time without need of replacement.
- Col. (18) Enter the sum of the amounts paid for supplies and miscellaneous items. In general this group will include items not listed in column (17) - (articles which are generally consumed as used.)
- Col. (19) Enter the amount transmitted to the Commodity Credit Corporation. In case all transmittals pertain to only one commodity program, enter the name of the commodity in the heading of column (19). In case the entries pertain to both the corn loan and the wheat loan programs, each separate entry should be prefixed by the letters C or W respectively, depending on whether the entry pertains to the corn loan or the wheat loan program. In case transmittals have been made in connection with both the corn loan program and the wheat loan program during one month by an association, two separate

entries shall be made in column (19). The amount transmitted in connection with the corn loan program to be preceded by the letter C and the amount transmitted in connection with the wheat program to be preceded by the letter W.

Col. (20) Available for entry of amounts paid for titles not shown. Enter title in heading of column if entries for amounts are made in the column.

Col. (21) Enter the amount of form ACP-9 as approved. This total should agree with total entries for the county in columns (14) through (20) inclusive.

Col. (22) Enter the accumulative total of the approved forms ACP-9, beginning with January 1, 1940, and including the current report.

Col. (23) Enter the amount of form ACP-8 as approved. Obtain this entry from line 9 of forms ACP-8 as approved. Every reference in these instructions extends to forms ACP-37 in cases where such form has been prepared.

Col. (24) Enter amount of collections reported on line 1(c) of forms ACP-8 for the month.

Col. (25) Enter the amount of total expenses pertaining to each through program under the respective column heading. The sum of Col. (32) the entries in columns (25) through (32) should equal the entry in column (21). Obtain the entries for columns (25) through (32) from column (d) of form NCR-County No. 7. The amount of transmittals to the Commodity Credit Corporation in connection with the corn loan program should be included in column (26). The amount of transmittals to the Commodity Credit Corporation in connection with the wheat loan program should be included in column (27).

Total the amounts entered in the individual columns and make the necessary entry at the foot of each column.

2. NCR-State 403, is amended by adding at the end thereof the following new part X:

PART X. AUDIT OF FORM CORN LOAN 4 BY THE COUNTY ASSOCIATIONS SECTION

Form Corn Loan 4 when received in the County Associations Section of the State office shall be audited as follows:

1. Verify each entry in column (k) by multiplying the corresponding entry in column (g) by one cent.
2. Verify the totals shown in columns (g) and (k) on line (1).

3. Check the entries in columns (g) and (k) on line (3) against the corresponding entries shown on the form Corn Loan 4 for the previous month.
4. The entry in column (g) on line (4) should equal the sum of the entries in column (g) on lines (1) and (3).
5. The entry in column (k) on line (4) should equal the sum of the entries in column (k) on lines (1), (2), and (3).

The amount shown under "Miscellaneous" on form ACP-9 for service fees transmitted to the Commodity Credit Corporation should equal fifty percent of the sum of the amounts shown in column (k) on lines (1) and (2) of form Corn Loan 4.

3. NCR-State 403 is amended by adding at the end thereof the following new part XI.

PART XI. PROCEDURE FOR AUDITING FISCAL RECORDS OF THE COUNTY
ASSOCIATION "CORN ACCOUNT"

The auditors designated by the State committee to audit the fiscal records and accounts of the county agricultural conservation associations shall also audit the fiscal records of the associations' "Corn Accounts".

Corn Accounts must be audited whenever there is a change in the office of treasurer of the county committee. The Corn Accounts should also be audited as soon as possible upon completion of "weighing out" of all the Commodity Credit Corporation corn that has been stored in steel bins in the county. In heavy storage counties the audit should be made at such intervals as the State committee deems advisable.

Records and Forms to be Audited

In making an audit of the association's "Corn Account" the auditor will call for the following records:

1. Forms NCR-County No. 20, "Collections - Corn Account" and NCR-County No. 20A, "Disbursements - Corn Account".
2. Bin No. _____ Folders, which should contain the following material applicable to the sale:
 - (a) Form 39-Corn Loan 23 (signed copy)
 - (b) Telegraphic "Request for Price" (copy)
 - (c) Telegraphic "Reply by Commodity Credit Corporation" (original)
 - (d) "Confirmation and Receipt to Purchaser" (signed copy)
 - (e) Telegraphic "Acceptance of Offer" (signed copy)
 - (f) Letter of Confirmation from Commodity Credit Corporation (original)
 - (g) Receipt for "Balance of Advance Estimated Purchase Price" (signed copy)
 - (h) Receipt for "Additional Payment After Weighing" (signed copy)
 - (i) "Receipt from Purchaser for Refund" (original)
 - (j) Statement to Commodity Credit Corporation for handling charges on corn sold direct by the Corporation (signed copy)
 - (k) All correspondence and forms pertaining to the sale.

3. Statements and Receipts Folders, which should contain:

- (a) Statements.
- (b) Forms ACP-12, Receipts.

4. Bank Records Folders, which should contain:

- (a) Bank Reconciliation - Corn Account (original)
- (b) Monthly bank statements
- (c) Bank deposit slips
- (d) Cancelled checks.

AUDIT OF CORN ACCOUNT RECORDS

Form NCR-County No. 20, Collections - Corn Account

1. Check the bin numbers in column (2) against the bin numbers shown in line (1) of forms 39-Corn Loan 23, and on the Statements to the Commodity Credit Corporation. Place a red check mark after each entry checked in column (2).
2. Check the total of column (5) against the total of lines (6), (7), and (9) on all forms 39-Corn Loan 23.
3. Check the total of column (6) against the total amount of checks received as shown on all Statements to the Commodity Credit Corporation for handling charges in connection with direct sales by the Corporation.
4. Check the total of column (5) plus the total of column (6) against the total bank deposits as shown by the deposit slips.

Form NCR-County No. 20A, Disbursements - Corn Account

1. Compare the date, check number, payee, and amount of each cancelled check with the corresponding entries on form NCR-County No. 20A.
2. Where there are entries in columns (5) or (6), check the bin number(s) in column (4) against the entries in line (1) of form 39-Corn Loan 23.
3. Check the total of column (5) against the total of line (15) on all forms 39-Corn Loan 23.
4. Check the total of column (6) against the total of line (10) on all forms 39-Corn Loan 23.
5. Check the total of column (7) against the total of all paid statements and against the total of all forms ACP-12, Receipt. Check each statement to determine if it bears the written approval of a member of the county committee.
6. When it is desired to make a transfer of fees to the regular association account, the amount to be transferred shall be the difference between

total collections and total disbursements if checks have been issued for all obligations to the Commodity Credit Corporation, to purchasers for refunds, and to all other persons or firms having a claim against the Corn Account of the county committee. If an obligation to any of these persons or firms exists, the amount of the transfer shall be determined by adding the total amount of these obligations to the total disbursements and subtracting the result from the total collections.

7. When the sale of corn from steel bins has been completed, verify the total of column (8) by determining that the total of columns (7) and (8) equals the total of line (14) of all forms 39-Corn Loan 23.

When the total of any column on forms NCR-County No. 20 and NCR-County No. 20A fails to check with the related total of another form as provided for in the above procedure, it will be necessary to check the individual entries to discover the error.

39-Corn Loan No. 23.

1. Check the bin number entries in line (1) against the letter of confirmation received from the Commodity Credit Corporation.
2. Check the date and amount entries in lines (6), (7), (9), and (10) against the dates and amounts shown on the applicable receipts.
3. Determine that all necessary entries have been made on this form and that it has been certified by a member of the county committee.

Bank Reconciliation

Proceed as follows to reconcile the collections and disbursements of the Corn Account shown on forms NCR-County No. 20 and NCR-County No. 20A with the bank balance shown on the last bank statement received.

1. Subtract the total disbursements shown on form NCR-County No. 20A from the total collections as shown on form NCR-County No. 20.
2. To the bank balance as shown on the bank statement

Add

- (a) Deposits not shown on bank statement
- (b) Money on hand not deposited
- (c) Bank service charges deducted by the bank or any other charges made against the bank account for which the association has not made a corresponding entry on form NCR-County No. 20A.

Subtract

- (a) All checks not presented to the bank for payment.
3. The amount obtained under item (1) above should equal the amount obtained under item (2) above.

4. Prepare and sign the bank reconciliation statement in duplicate. The original copy shall be attached to the "Auditor's Report of Fiscal Records and Accounts - Corn Account" and shall be filed in the County Associations Section of the State office and the second copy shall be filed in the "Bank Records" folder of the county association office.

AUDITOR'S REPORT OF FISCAL RECORDS AND ACCOUNTS

In _____ County _____
(State)

Comment on the following practices followed by the treasurer of the county association.

1. Are funds collected deposited promptly?
2. Are records pertaining to the "Corn Account" maintained in the association office?
3. Are the file records complete and maintained according to instructions?
4. Are there any steps in the "Corn Account" procedure with which the association is having especial difficulty?
5. Suggested improvements in maintaining the records of the association's "Corn Account"

List and give full information regarding discrepancies found.

Enter below in the spaces provided, the date of transfer, the form ACP-8 on which the transfer is shown as a collection, and the amount of the transfer from the "Corn Account" (Col. 8, form NCR-County No. 20A) to the regular association account as follows:

Date of transfer _____ shown (or will be shown) on form ACP-8 No. _____ Amt. \$ _____

I hereby certify that I have examined the fiscal records of the _____ County, _____ State Agricultural Conservation Association's "Corn Account" according to instructions, for the period _____ to _____, and have found such records free from irregularities except as shown on this report.

Date _____ (Auditor)

(This form to be prepared in duplicate. Forward the original to the State office and retain a signed copy in the association's "Corn Account" files).

